

# Wisconsin Police and Fire Protection Fee Resale Certificate

## Purchaser

Purchaser's Business Name			<i>Check One:</i> <input type="checkbox"/> Single Purchase <input type="checkbox"/> Continuous
Address			
City	State	Zip	Wisconsin Tax Account Number

The above purchaser, whose signature appears below, claims exemption from the Wisconsin Police and Fire Protection Fee on the purchase of communications service connections that will be resold.

## Seller

Seller's Name		
Address		
City	State	Zip

*I hereby certify that the communications service connections being purchased will be resold and that I will collect and remit the Police and Fire Protection Fee on all sales of such connections, unless I obtain a Police and Fire Protection Fee Resale Certificate (Form PFP-211) from my customer.*

Signature of Purchaser	Print or Type Name	Title	Date
------------------------	--------------------	-------	------

## Wisconsin Police and Fire Protection Fee Resale Certificate – Instructions

*All entries must be completed on the certificate for the certificate to be considered "properly completed."*

### Police and Fire Protection Fee

The police and fire protection fee is imposed on each assigned telephone number (including landline, cellular line, and a communication service provided via a VoIP connection) at the rate of \$0.75 on each assigned telephone number. If a communications provider provides multiple connections to a subscriber, the fee will be \$0.75 for the first 10 connections and one additional fee of \$0.75 for each 10 additional connections per billed account (i.e., \$0.075 fee for each connection over 10).

A fee of \$0.38 is also imposed on each retail transaction for prepaid wireless telecommunications plans.

### Who May Use This Certificate?

This certificate may be used by a purchaser to claim exemption from the Wisconsin police and fire protection fee when it is reselling the communications service connections that it is purchasing. This certificate *may not* be used to claim exemption from Wisconsin state, county, baseball and football stadium, local exposition, and premier resort area sales or use taxes.

By providing this certificate to the seller, the purchaser is certifying that the service connections are being resold

and that the purchaser will collect and remit the police and fire protection fee on all sales of such connections, unless it obtains a properly completed Form PFP-211 from its customer. Improper use of this certificate by a purchaser may result in a penalty to the purchaser of \$250 for each invoice or bill of sale related to the prohibited use or incorrect information.

### Seller Relieved of Liability

Persons subject to the fee who receive a properly completed Form PFP-211 from their customers are relieved of their liability of collecting and remitting the police and fire protection fee on such service connections.

### Questions

If either the purchaser or the seller has any questions regarding the completion or use of this resale certificate, please contact the Public Service Commission by:

Telephone: (608) 267-2893

Write: Public Service Commission  
PO Box 7854  
Madison WI 53707-7854

E-mail: [PoliceAndFireFee@psc.state.wi.us](mailto:PoliceAndFireFee@psc.state.wi.us)

Web site: [www.psc.wi.gov](http://www.psc.wi.gov)